

GENERAL ASSEMBLY OF NORTH CAROLINA
SESSION 2015

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HOUSE BILL 912
Committee Substitute Favorable 7/16/15
PROPOSED SENATE COMMITTEE SUBSTITUTE H912-CSR-52 [v.1]

9/18/2015 8:48:32 AM

Short Title: Taxation of Tribal Land and Tobacco Products.

(Public)

Sponsors:

Referred to:

April 20, 2015

A BILL TO BE ENTITLED
AN ACT TO EXEMPT REAL AND PERSONAL PROPERTY LOCATED ON TRIBAL
LANDS FROM PROPERTY TAX REGARDLESS OF OWNERSHIP AND TO
AUTHORIZE THE DEPARTMENT OF REVENUE TO ENTER INTO AN
AGREEMENT WITH THE EASTERN BAND OF CHEROKEE INDIANS REGARDING
THE TAXATION OF TOBACCO PRODUCTS.

The General Assembly of North Carolina enacts:

SECTION 1.(a) G.S. 105-275 is amended by adding a new subdivision to read:
"§ 105-275. Property classified and excluded from the tax base.

The following classes of property are designated special classes under Article V, Sec. 2(2),
of the North Carolina Constitution and are excluded from tax:

...

(48) Real and personal property located on lands held in trust by the United
States for the Eastern Band of the Cherokee Indians, regardless of
ownership."

SECTION 1.(b) This section is effective for taxes imposed for taxable years
beginning on or after July 1, 2016.

SECTION 2.(a) The Department of Revenue may enter into an agreement with the
Eastern Band of the Cherokee Indians in regards to the excise tax on tobacco products
administered under Article 2A of Chapter 105 of the General Statutes. The agreement must be
approved by the Tribal Council of the Eastern Band of the Cherokee Indians and signed by the
Principal Chief of the Eastern Band of the Cherokee Indians on behalf of the Eastern Band of
the Cherokee Indians and must be signed by the Secretary of Revenue on behalf of the
Department of Revenue. The agreement may be effective for a definite period of time or an
indefinite period, as specified in the agreement.

SECTION 2.(b) This section is effective when it becomes law.

SECTION 3. Except as otherwise provided, this act is effective when it becomes
law.



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